



VIRGINIA LOTTERY
POWER PLAY

REPORT ON APPLYING
AGREED-UPON PROCEDURES
FOR THE PERIOD
APRIL 2017 THROUGH MARCH 2018

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May 31, 2018

Members of the Virginia Lottery Board
600 East Main Street
Richmond, Virginia

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures enumerated below, which were agreed to by the Virginia Lottery and the other member lotteries in the states of Georgia, Illinois, Massachusetts, Maryland, Michigan, New Jersey, New York, Ohio, and Washington (referred to as the "Member Lotteries"), which operate **Power Play**, solely to assist the Virginia Lottery and Member Lotteries with respect to the evaluation of the following financial information associated with Power Play: Virginia Lottery's sales and prize expense for the period April 2017 through March 2018, and the Virginia Lottery's receivable or payable as of March 2018. Virginia Lottery is responsible for its records of financial information associated with Power Play. The sufficiency of the procedures is solely the responsibility of the Virginia Lottery and Member Lotteries. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures that we performed and our findings are as follows:

- A. We obtained from the Virginia Lottery the "Draw Activity" and the "Fixed Prize Analysis" reports for the period April 2017 through March 2018 and attached those as Exhibits I and II, respectively. We verified the mathematical accuracy of the schedules.
- B. We randomly selected the following five Power Play draw dates from the period April 2017 through March 2018 for testing as indicated in "C," "D," and "E" below.

April 12, 2017
July 15, 2017
September 2, 2017

September 23, 2017
October 14, 2017

- C. For each Power Play draw date selected in step “B” above, we compared the total amount of sales as shown on the daily sales report produced by the Virginia Lottery’s gaming system and the total amount of sales shown on the related daily sales report produced by the Internal Control System (ICS) with the balance listed in the “Sales” column for the respective draw date on the “Draw Activity” report attached as Exhibit I and found them to be in agreement.
- D. We calculated the total dollar amount of the fixed prizes for the draw dates selected in step “B” above, based on the total number of winners from the Virginia Lottery’s gaming system for each prize level and the prize structure of the Power Play’s fixed prizes (as defined in the official game rules). We compared the calculated expense with the amount listed in the “Actual Fixed Prizes” column for the respective draw date on the “Draw Activity” report attached as Exhibit I and found them to be in agreement.
- E. For each draw date selected in step “B” above, we compared the amount of sales, actual fixed prizes, and share of fixed prizes shown on the “Draw Activity” report attached as Exhibit I to the amounts shown on the applicable Power Play Settlement Reports and found them to be in agreement.
- F. For the period identified in step “B” above, we randomly selected two months and obtained the “Expired Prize Settlement Report” distributed by the Virginia Lottery. For the two months selected, we obtained the actual fixed prizes awarded from the Virginia Lottery ICS and the prizes unclaimed from Virginia Lottery’s financial accounting records. We compared this data back to the data reported from the Virginia Lottery for each draw of the subject months and found them to be in agreement.
- G. We compared the amounts shown as the total of the actual fixed prizes and the total of the shared fixed prizes on the “Draw Activity” report attached as Exhibit I to the applicable amounts shown on the “Fixed Prize Analysis” report attached as Exhibit II and found them to be in agreement.
- H. We compared the total of the quarterly transfers to/from the Virginia Lottery for settlement of the fixed prize liability as shown in the Virginia Lottery’s cash disbursement subsidiary records to the amount listed in the “Qtrly/Yrly Settlements Transfers In/(Out)” column on the “Fixed Prize Analysis” report attached as Exhibit II and found them to be in agreement.
- I. We compared the balance listed as the Virginia Lottery’s payable as of March 2018 for the fixed prizes as shown on the “Fixed Prize Analysis” report attached as Exhibit II to the Virginia Lottery’s financial accounting records and to the Power Play Prize Settlement Report as of March 2018 and found them to be in agreement.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. These agreed-upon procedures do not constitute an audit of financial statements or any part thereof, the objective of which is the expression of an opinion on the financial statements or a part thereof. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Virginia Lottery and Member Lotteries as specified above and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

AUDITOR OF PUBLIC ACCOUNTS

AVC/clj

Power Play
Virginia Lottery Draw Activity
From April 2017 through March 2018

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
4/01/2017	\$ 69,621	\$ 23,608	\$ 23,042	\$ -	\$ -
4/05/2017	59,739	12,019	24,185	-	-
4/08/2017	66,032	11,434	17,968	-	-
4/12/2017	61,103	10,019	9,824	-	-
4/15/2017	69,826	27,340	28,038	-	-
4/19/2017	64,387	23,374	23,486	-	-
4/22/2017	71,967	24,198	25,184	-	-
4/26/2017	70,141	38,994	58,442	-	-
4/29/2017	80,126	15,144	15,240	-	-
5/03/2017	77,631	14,548	20,067	-	-
5/06/2017	87,833	28,314	29,899	-	-
5/10/2017	82,077	14,207	26,661	-	-
5/13/2017	88,354	60,456	60,123	-	-
5/17/2017	93,698	36,424	58,330	-	-
5/20/2017	103,605	19,621	37,051	-	-
5/24/2017	102,535	18,658	18,377	-	-
5/27/2017	115,108	43,326	55,136	-	-
5/31/2017	128,992	22,165	22,680	-	-
6/03/2017	152,974	79,224	113,012	-	-
6/07/2017	169,828	63,972	86,559	-	-
6/10/2017	236,232	44,937	43,865	-	-
6/14/2017	61,171	9,374	9,377	-	-
6/17/2017	69,753	11,013	11,188	-	-
6/21/2017	63,613	13,020	12,732	-	-
6/24/2017	70,171	40,707	58,505	-	-
6/28/2017	64,853	11,246	11,579	-	-
7/01/2017	80,334	25,632	53,583	-	-
7/05/2017	70,091	11,564	18,272	-	-
7/08/2017	81,382	14,033	27,221	-	-
7/12/2017	74,876	14,797	20,788	-	-
7/15/2017	84,811	15,355	15,010	-	-
7/19/2017	78,459	54,780	54,618	-	-
7/22/2017	89,410	33,354	34,105	-	-
7/26/2017	84,745	17,300	22,158	-	-
7/29/2017	98,326	18,575	29,958	-	-
8/02/2017	97,981	34,480	161,178	-	-
8/05/2017	125,134	26,133	47,727	-	-
8/09/2017	155,189	92,163	107,190	-	-
8/12/2017	214,678	37,187	43,433	-	-

Power Play
Virginia Lottery Draw Activity
From April 2017 through March 2018

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
8/16/2017	227,352	81,558	158,326	-	-
8/19/2017	382,914	223,149	255,756	-	-
8/23/2017	734,525	1,043,334	775,577	-	-
8/26/2017	87,985	15,248	15,419	-	-
8/30/2017	80,961	19,409	24,509	-	-
9/02/2017	93,547	15,704	22,460	-	-
9/06/2017	77,624	26,666	26,974	-	-
9/09/2017	90,894	13,870	14,708	-	-
9/13/2017	80,786	27,524	27,187	-	-
9/16/2017	90,057	15,283	34,369	-	-
9/20/2017	65,890	22,982	22,201	-	-
9/23/2017	73,282	12,953	25,056	-	-
9/27/2017	67,116	22,446	36,419	-	-
9/30/2017	78,881	27,804	41,564	-	-
10/4/2017	73,078	60,832	17,596	-	-
10/7/2017	83,203	17,513	17,401	-	-
10/11/2017	75,332	13,502	26,150	-	-
10/14/2017	85,933	32,840	31,708	-	-
10/18/2017	79,747	14,479	14,438	-	-
10/21/2017	90,690	17,048	22,370	-	-
10/25/2017	86,184	31,496	43,811	-	-
10/28/2017	63,991	12,538	12,030	-	-
11/01/2017	65,051	11,938	18,221	-	-
11/04/2017	71,595	29,664	91,956	-	-
11/08/2017	63,830	10,295	10,599	-	-
11/11/2017	71,357	11,903	18,207	-	-
11/15/2017	67,817	11,290	17,231	-	-
11/18/2017	76,934	25,986	39,197	-	-
11/22/2017	75,235	14,908	15,227	-	-
11/25/2017	73,284	13,755	14,136	-	-
11/29/2017	70,636	23,062	34,007	-	-
12/02/2017	84,130	129,202	54,019	-	-
12/06/2017	76,188	15,169	20,597	-	-
12/09/2017	83,336	60,888	197,073	-	-
12/13/2017	82,834	35,042	57,091	-	-
12/16/2017	96,424	18,787	18,144	-	-
12/20/2017	97,711	15,616	15,859	-	-
12/23/2017	126,713	72,332	34,447	-	-
12/27/2017	121,989	46,632	171,804	-	-

**Power Play
Virginia Lottery Draw Activity
From April 2017 through March 2018**

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
12/30/2017	220,363	36,420	42,714	-	-
1/03/2018	268,163	100,254	110,839	-	-
1/06/2018	307,053	106,024	129,316	-	-
1/10/2018	74,376	56,152	81,771	-	-
1/13/2018	84,082	13,417	13,572	-	-
1/17/2018	68,224	10,662	17,485	-	-
1/20/2018	78,687	194,664	63,216	-	-
1/24/2018	71,176	24,064	24,920	-	-
1/27/2018	85,666	18,614	24,537	-	-
1/31/2018	74,531	107,442	165,297	-	-
2/03/2018	92,876	66,540	29,171	-	-
2/07/2018	78,070	14,439	14,241	-	-
2/10/2018	89,405	60,000	57,749	-	-
2/14/2018	86,128	14,324	26,485	-	-
2/17/2018	97,045	33,320	45,783	-	-
2/21/2018	89,042	31,762	33,701	-	-
2/24/2018	102,904	17,871	18,035	-	-
2/28/2018	99,116	62,604	63,014	-	-
3/03/2018	118,438	74,422	28,805	-	-
3/07/2018	118,237	20,782	38,225	-	-
3/10/2018	136,329	44,648	174,192	-	-
3/14/2018	141,270	155,602	66,677	-	-
3/17/2018	182,049	37,747	36,811	-	-
3/21/2018	68,124	11,773	17,718	-	-
3/24/2018	82,134	126,504	39,921	-	-
3/28/2018	72,352	11,818	12,182	-	-
3/31/2018	90,437	129,442	188,110	-	-
Total	\$11,068,099	\$5,008,653	\$5,594,122	\$ -	\$ -

Power Play
Virginia Lottery Fixed Prize Analysis
From April 2017 through March 2018

Exhibit II

State	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In/(Out)	Receivable (Payable)
Georgia	\$(139,869)	\$ 4,110,499	\$ 3,761,803	\$ (156,545)	\$ 365,372
Illinois	(216,504)	6,631,489	5,655,068	(253,570)	1,013,487
Massachusetts	(286,883)	3,440,062	3,114,317	(198,601)	237,463
Maryland	(192,107)	2,576,648	3,046,160	47,080	(708,699)
Michigan	(302,217)	3,305,132	3,638,017	(377,475)	(257,627)
New Jersey	740,504	5,783,543	5,859,139	645,067	19,841
New York	23,065	5,820,750	6,994,105	35,493	(1,185,783)
Ohio	(175,461)	7,191,160	7,088,041	(188,338)	115,996
Virginia	(397,809)	5,008,653	5,594,122	(581,017)	(402,261)
Washington	947,281	3,203,249	2,320,413	1,027,906	802,211
Total	\$ -	\$47,071,185	\$47,071,185	\$ -	\$ -